

REPUBLICAN AND DEMOCRATIC

Administration Breckenridge County, From 1883 to 1904, Compared.---An Impartial Statement.

FACTS AND FIGURES FOR THE PEOPLE TO CONSIDER.

The Breckenridge Democrat, several weeks ago, engaged Mr. Clayton Cross, on its editorial staff, to write a series of articles concerning the Republican administration of county affairs during the seven years it was in power, and to write no the succeeding years of Democratic rule.

The result has been a number of publications that are not correct, that are unjust, and that do not show the facts. These articles would not have been noticed had they continued merely as newspaper publications. But since the Democratic candidates, by causing printed extracts from these articles to be sent broadcast over the county, in the form of circulars, thereby approving of their publications and making them an issue in this canvass, it is believed to be simply an act of justice, that the Republican administration of seven years should be set in a proper light before the public, and their administration vindicated.

That the charges that the Republican officials of that administration were robbers and thieves, and fit subjects for a convict's cell, and that the villainous that the present Republican candidates are pledged to robbery, before they take their seats, should be denounced.

One would infer from these articles, that, for seven years, the fiscal affairs of Breckenridge county were badly handled, but that under Democratic rule everything has been all right. The Republican administration has been accused of ROBBERING THE PEOPLE OF \$65,000 BY WRONGFUL APPROPRIATION OF THE TAXES IT COLLECTED, and the Democratic administration is credited with saving the people \$32,000.

The writer of said articles, by a course of reasoning peculiar to himself, makes assertions that he publishes as facts, and says that the public records of the county will prove what he states to be true. WE WILL EXAMINE THE RECORDS AND SEE. We will present facts to the people, taken from the records as they are, NOT DEDUCTIONS DRAWN FROM FALSE PREMISES, NOT FABRICATIONS, AND NOT INCORRECT STATEMENTS. In support of the statements that follow, we will refer to the book from which they are taken, and the page where the figures may be found, the name of the sheriff, the commissioner making the settlement, the presiding judge, and the year in which the settlement was made.

The sheriff is required to make a settlement each year for the county revenue or taxes. The first settlement is usually a partial one, and in it he is charged with the full amount due, AD VALOREM AND POLL TAX, and given certain credits. This settlement shows the amount of taxes due and collectable. After the sheriff has paid all the claims against it, he then makes his final settlement. These settlements are recorded in a book kept in the county clerk's office, they are public records, open to inspection, and it is the duty of the clerk to show them when called for.

The figures and facts in statement "A" that follows, are taken from this book, and cover a period from the year 1883 down to, and inclusive of, the year 1904. The people are invited to examine and read this statement, and the whole of this article carefully, and then after they examine the records, say whether the articles published in the Breckenridge Democrat are true or false.

Statement A.

Year	Am't. of taxes due and chargeable to the Sheriff	Page of Book	Sheriff	Commissioner	Judge
1883	\$14,360	26	C. W. Moorman	J. E. Stone	Mercer
1884	14,984	31	DeJarnette		
1885	15,256	36			
1886	15,120	46			
1887	15,300	57			
1888	15,054	62			
1889	15,351	72			
1890	15,082	78			
1891	15,363	85	DeJarnette	J. E. Monarch	
1892	16,449	91			
1893	15,074	94-97	F. K. Rhodes		
1894	15,075	105			
1895	14,412	108-115	S. A. Pate	J. O. Cunningham	Wm. Ahl
1896	14,573	119-120			
1897	14,486	124-129			
1898	14,995	134-138	V. B. Burton		
1899	14,600	139-170			
1900	14,267	176-221	F. P. Payne		
1901	14,967	228-294			
1902	12,565	298-276		W. F. Hook	M. Miller
1903	12,738	4-14			
1904	13,438	15-42-44			

For more than twenty-five years, previous to the time when the present constitution of the state of Kentucky

went into effect, the poll tax in Breckenridge county was \$3.00 and the ad valorem tax 10 cents on each \$100. Since the present constitution the poll tax has been, and cannot exceed, \$1.50 for general expenses.

The year 1901 was the last year of Republican rule, the year 1902 the first year of the present administration.

This statement, for the year 1902, shows a decrease over the year 1901, the sum of \$2,422; the year 1903, \$2,187; and the year 1904, \$1,549.

The Breckenridge Democrat claims this to be a reduction in the amount of the taxes, and a casual observer, looking over the settlements of the sheriff, and this statement, would take this to be true. There is another fact, however, connected with this, that throws a different light over it altogether. In 1902, the fiscal court reduced the poll tax for general expenses to \$1.00 and added 50 cents poll tax to the road tax. The Republicans put the poll tax for general expenses at \$1.50, and had no poll tax for road purposes.

The number of tithes for the year 1902, as shown by sheriff's settlement for that year, was 4,730. A poll tax of 50 cents would be \$2,365. The number of tithes for the year 1903, as shown by sheriff's settlement, was 4,810; a poll tax of 50 cents would be \$2,405. The number of tithes for the year 1904 was 4,759; a poll of 50 cents would be \$2,379. Add these sums to the amounts shown in this statement chargeable to the sheriff and we would have for the year 1902, \$14,930; for the year 1903, \$15,203, and for the year 1904, \$15,817. We find then that the amount produced for either year will exceed the amount levied by the Republicans for any year while in power. Or deduct 50 cents from the poll tax by the Republicans and we find that the amount levied and collected by them was LESS in any year while they were in power, than that levied and collected by the Democrats in either of the three years of their administration. Take the year 1895. We find the number of tithes for that year was 4,286; this would make a 50 cents poll tax of \$2,143. Deduct this amount from \$14,418, and it leaves \$12,275, and so for every year of Republican rule, deduct 50 cents poll and the amount of taxes collected by them is LESS than for any of the three years of the Democrats. Yet in face of these facts, which the sheriff's settlements will prove to be true, the Democrats call the Republicans thieves, robbers, villains. To make this fact perfectly clear so that no one need misunderstand, we make the following statement:

Statement B.

Yr.	Taxes due and chargeable to the Sheriff	No. of Tithes	50 cents Poll Tax	Taxes then due
1895	\$14,418	4,286	\$2,143	\$12,275
1896	14,573	4,418	2,209	12,364
1897	14,486	4,445	2,222	12,264
1898	14,995	4,550	2,275	12,720
1899	14,600	4,534	2,267	12,333
1900	14,687	4,470	2,235	12,452
1901	14,967	4,594	2,297	12,670
1902	12,565			
1903	12,565			
1904	13,438			

In these statements, A and B, the column headed taxes due and chargeable to sheriff includes general expenses for county, pauper fund and sinking fund, but not the road tax.

Now what was done with all this amount of taxes? How did the "Robber" Republicans account for their

PUBLICANS WERE IN POWER SEVEN YEARS. Out of these sums they paid the general expenses of the county. The balance was applied to the bonded indebtedness of the county.

The records will show that the bonded indebtedness of Breckenridge county when the Republicans came into power was \$19,200. In 1883 it was \$19,323. In ten years the Democrats reduced this indebtedness \$123.

What did the "Robber" Republicans do? READ, AND EXAMINE THE RECORDS. In seven years they paid off TWELVE THOUSAND DOLLARS OF THIS INDEBTEDNESS, leaving of these bonds only \$7,200 to be paid. This is an average of \$1,714 per year.

In addition to the payment of these bonds we find that the Democrats, when they went out of power in 1894, ordered that claims amounting to \$1,218 be paid out of the levy for 1895. This amount the Republican administration paid for the Democrats.

About the close of the Republican administration, the east abutment of the Stephensport bridge sunk about five feet, and there was danger of the bridge being lost. Owing to high water some of the bridges between Stephensport and Cloverport were washed away and had to be rebuilt. This necessitated the raising of a sum of money, and an expenditure that had not been anticipated, when the county levy was made for that year, and the Comr. & Recr. of taxes was authorized to borrow a sum sufficient to rebuild and repair these bridges. He borrowed \$3,000 and gave the bonds of county for that amount. This increased the indebtedness of the county as shown by the Comr. & Recr's report of the sum of \$10,200, and this was the amount of the bonded indebtedness of the county when the Republicans went out of power. When the Republicans went out of power they turned over to W. K. Barnes, Comr. & Recr. of taxes for Breckenridge county, the sum of about \$3,000, as shown by Mr. Barnes' report recorded in sheriff's settlement book page 366. Had the Republicans been permitted to use this money they would have paid all of the \$3,000 borrowed by them except about \$150 and left the bonded indebtedness of the county \$7,350.

That part of the tax called the sinking fund, is intended to be used for paying off the bonded indebtedness. In the settlement made for 1902, page 276 of sheriff's settlement book, the sheriff is charged with \$2,113. For 1903, page 12, he is charged with \$2,213. For 1904, page 42, he is charged with \$2,357 making \$6,583 for the three years. What it will be for 1905 cannot be known until the settlement is made.

The reports made by our Comr. & Recr. W. K. Barnes, show that in these three years he received other funds in his hands than the amount derived from taxes. His report made in October, 1902, page 338, shows that including the amount paid him by the sheriff he applied to the sinking fund \$2,322. His report of April, 1904, page 366, \$3,217, and his report of April, 1905, page 399, \$2,506, making in all \$8,045. Add to this \$2,213, sinking fund tax for 1903, and we have \$10,258. If this amount had been applied to the public debt, together with the amount turned over to him by the Republicans, the bonded debt would have been liquidated and a surplus left in his hands. Instead, however, of the bonded indebtedness being paid we find that only \$4,100 has been satisfied and a balance of \$6,100 is still unpaid.

What has become of this Sinking Fund? These reports of Mr. Barnes and the orders of the fiscal court shows that more than once there has been a shortage in some levy and the sheriff would pay more money than the tax amounted to; and Mr. Barnes would be directed to pay back to him. One order alone directed him to pay the sheriff \$2,153. This sinking fund that should have been used to satisfy this bonded debt, has been used for other purposes to a great extent. What has become of it?

The Democrat says that the Republicans in "two doubling jumps" raised the ad valorem tax from 10 cents on the \$100 to 40 cents. This is true, but why did not the Democrat tell why this was done? The records it appears to show it, and the Democrat knows it.

We have stated that, under our State constitution, the poll tax is limited to \$1.50. For more than twenty-five years, our poll tax had been \$3.00, and this was our principal source of revenue. When this reduction took place there were 4,080 tithes in the county, making the poll tax \$12,240. This was reduced one half, \$6,120. This deficiency had to be met and an ad valorem tax was the only remedy. The levy was increased 10 cents, making the ad valorem tax 20 cents on the \$100. Jump number one. When the tax system for working the roads was inaugurated, a tax of 20 cents on the \$100 was levied, raising the ad valorem tax to 40 cents. Jump number two. The reduction of the poll tax and the levy of the road tax caused this increase in the ad valorem tax. If the Democrat wanted the truth told why did it not publish these facts? It knew them, and suppresses them. "Suppressing the truth suggests a falsehood." The Democrat claims the Democratic administration has saved the people 32,000 and they figure it in this way: 19,073--all from the road district tax except \$850, county expense; 1903, \$5,317, all road district tax except \$902, county expense; 1904, \$5,707, all road district tax except \$963, county expense. It estimates the year 1905, \$6,009. This would make the county expense something over \$1,000, the whole amounting to \$22,007.

The Democrat prefaces its tabulated statement in this manner: "Let us lay prejudices aside and look these facts in the face as we find them and act according to the conclusions we form by exercising an honest, unbiased judgment." "I have taken the assessed valuation of wealth in the county, as it is given us each year, and calculated the amount of taxes paid to each fund at the rate they now carry. Then I found what would have been paid them if they carried the same rate they did four years ago. Subtracting one from the other, the difference, of course, is the saving. For the sake of brevity, I have added the General Fund, Pauper Fund and Sinking Fund together, under the head of 'County Expense,' and following are tabulated statements of the amounts saved on the several funds for the different years." Now why not go to the records for the road tax and get the facts and figures, and show the truth. The records show his "tabulated statement" to be utterly without foundation.

The following statement will show the amount of road tax collected by the Republicans and the amount collected since by the Democrats.

Statement C.

REPUBLICANS.	
1898	\$7,703
1899	7,906
1900	7,370
1901	8,845
DEMOCRATS.	
1902	\$6,668
1903	6,819
1904	7,128

Deduct from the amount collected by the Republicans in four years \$31,624, the amount collected by the Democrats in three years, \$20,615, and estimate the year 1905 at \$7,509, makes a total for four years, \$28,315; and we have an apparent difference in favor of the Democrats of \$3,309. Examine further, however, before we come to a conclusion. When the settlement for 1901 was made, the sheriff had in his hands a surplus road tax as shown by the settlement, \$1,453, which was turned over to the Democrats. Add this to the amount they collected for 1902 and it will make the amount for that year \$3,121. Let us take from \$3,309, this sum of \$1,453 and it leaves \$1,856, in favor of the Democrats for four years on the road tax. Let us take the amount saved in county expenses according to the figures of the Democrat:

For the year 1902	\$850
For the year 1903	902
For the year 1904	963
For the year 1905	1,000--Estimated.
Total	\$3,715

Add to this the sum of \$1,856 and we have an apparent saving of \$5,571. When the Republicans came into power they had to supply a deficiency. When they went out they left a surplus in the hands of the sheriff and Comr. and Recr.

They established the system of working the roads by taxation, something new in our county. Like all new innovations or introductions, it costs more to put it in working order than it does to carry it on after it is once established. This the Republicans had to contend with. Machinery and implements for the work, time, labor, and experience to develop, was the part of the Republicans, with the extra costs attending. A system developed and the machinery and implements to carry on the work was handed down to the Democrats.

This apparent saving to the people of \$5,571, is an average of \$1,393 per year in four years. There is something uncanny in this saving. There is an

oppressive air about it. It causes the people unrest. It is oppressive and a burden. The records in the Breckenridge county clerk's office, the acts of the fiscal court, will throw light on the matter. LET US EXAMINE THE RECORDS.

The Republicans levied a road tax of 20 cents on the \$100, and reduced the number of days for working the roads by "calling out the hands" to two days in the year, and had they continued in power the two working days would have been done away with.

The Democrats decreased the road tax 10 cents, and increased the working days on the road to four, with power and authority in the supervisor or "road overseer" to call out the hands in case of "emergency" as many days in the year as they may see fit. That apparent saving of \$5,571 in four years to the people is an average of \$1,393 per year. In 1904 there were 4,754 tithes in this county. This saving of \$1,393 in a year amounted to 35 cents to each tithe. The number of "road hands" in the county is about 4,500. They are required to work four days in the year, two days more than Republicans required. These two days' labor is worth \$2.00. The labor of 4,500, at \$2.00, amounts to \$9,000. So we see that 4,500 people are taxed \$9,000 to save to the tax payers \$1,393. What have the people gained by this wonderful tax saving method?

In four days at \$1 per day the people pay \$18,000 taxes. In four years at \$2 they pay \$72,000, at \$4, \$72,000.

Is this a relief or a burden to the people? It is a burden to three-fourths of the tax payers of Breckenridge county. But, says the Democrat, we have reduced your taxes 12 cents, how can this be a burden? We will show you in a few words; and the people are opening their eyes to the situation. For bread, they have received a stone, for fish, a scorpion.

Remember, kind voter, that under Republican rule you paid an ad valorem tax of 40 cents on the \$100, under Democratic rule you pay 28 cents, a reduction of 12 cents. Yes, O kind and beneficent democracy! With "one hand you put a penny in the urn of poverty," but "with the other take a shilling out." Of this 12 cents reduction 10 cents is on the road tax.

To the farmer who, by the sweat of face has bought and paid for his little farm worth \$500, the mechanic who has paid for and owns his cottage home worth \$500, the day laborer who, by 10 hours labor a day, has been able to become the owner of that home that shelters his wife and little ones, this reduction of 10 cents on your road tax saves him 50 cents. Half the people of the county pay taxes on less than \$1,000, and fully three-fourths of them pay taxes on less than \$2,500. Under Republican rule the man with \$2,500 was taxed \$5 and two days labor, which would make it \$7.

Under Democratic rule he is taxed 10 cents and a poll of 50 cents, making \$8, and four days labor, making \$7.

The present system benefits the rich man, but it burdens the poor.

Do away with your compulsory road working, and give the poor man an opportunity of paying his taxes by honest days' work, at honest prices.

We have under the present road system seven road supervisors. Six of them are paid \$1.50 each per day for their work, and the other \$1.75 for the days they are actually employed, and these supervisors are to judge of the necessity for the work. If they think it is necessary they can work every day in the year, 313 days, which would amount to \$3,364, about one half the road tax. Such a suggestion, however, seems preposterous. But who can tell how many days our supervisors have worked? Why did they not report their claims to the last fiscal court? Why hold it off till April, 1906. It may be that there is no money to pay them. We see from the report of claims allowed, published in the Democrat, that one person was allowed \$579 for money he advanced for work done for the county. Is the county out of money? Is the levy insufficient?

Delinquent List.

The Democrat has something to say about the delinquent list and jump settlements. It claims that in four years it has saved the people \$4,688, that previous to this administration the sheriffs were allowed \$2,250 in a "jump settlement" and this had been done for several years. We give the amount allowed the sheriff in place of a delinquent list from 1883 down to 1904. Examine it. Examine statement "A." See who were the sheriffs and the county judge.

1883	\$2,064	1888	\$2,500	1893	\$1,500	1898	\$2,250
1884	2,173	1889	2,500	1894	2,000	1899	2,250
1885	2,646	1890	2,500	1895	2,150	1900	1,500
1886	2,500	1891	2,500	1896	3,150	1901	1,246
1887	2,500	1892	2,500	1897	2,250	1902	1,000
				1903	991	1904	1,084

The candidates are before you. You know their character, standing and ability. The question is who will best serve the people, the next four years. It is for the people to decide. Are the candidates put forth by the Republicans, Mr. Mitchell, Mr. Eskridge, Mr. Kinchloe, Mr. Bail, Mr. Sheeran, Mr. Hall, Mr. Cannon, Mr. Basham, Mr. Anderson, "pledged to robbery before they take their seats"? Are the friends of these men the worst element of the county? Let the people decide. Published by authority of the Republican County Committee.

with V. B. Burton's Admr. Burton was dead and could not make the affidavit. This being the situation, the court allowed \$2,250 instead of a delinquent list. Morris Eskridge then notified the court and the sheriff that he would fight such a settlement as long as he was county attorney. The next and last settlement while he was county attorney was made by J. O. Cunningham with F. P. Payne. Morris Eskridge insisted on a delinquent list as required by law. A spirited discussion arose and resulted in the court allowing \$1,500 to the sheriff instead of \$2,250. This was the result of the fight made by Morris Eskridge and resulted in saving to the people \$750, and was the last settlement passed on by the Republicans. The Republican court was the first to attack the jump settlement system. From this beginning and from this fight made by Morris Eskridge the jump settlement plan was broken up. The judge, magistrates, sheriff, jailer and the records of the court will corroborate this.

Penalties and the Railroad District Tax.

The Democrat makes two more complaints against the Republican officials and claims that the present administration has saved the people in the way of penalties \$4,000, and the railroad tax district \$1,158.

In regard to the \$4,000 penalties. After the death of V. B. Burton, S. A. Pate and V. B. Burton's administrator were sued to recover penalties alleged to have been collected by them. These suits have never been decided, the pleadings have not been made up, and no one can tell what the judgment of the court will be. For twenty years the Democratic court suffered the same character of settlements to be made by Democratic sheriffs and no attention paid to it. Let the people withhold their judgment in this matter until the court settles it, for the question is now in court. The suits will show the amount sued for is under \$4,000.

In regard to the \$1,158 railroad tax district matter, the commission to be allowed the sheriff in special railroad tax district, was settled by the court appeals sometime before the first settlement of railroad taxes was made under the present administration; and it has simply obeyed the decision of a higher court.

The Democrat writes a long statement concerning the railroad tax and the sheriff's commission. It says the sheriff collected 10 per cent. commission when he should have collected only 4 per cent. The charter for the railroad, under which this tax was voted, has this clause: "An annual tax sufficient to pay the semi-annual installments of interest on such bonds, and the principal when it shall become due, shall be collected and paid out by the officers of such county, city, or town, as provided in the case of other county, city or town tax." The first railroad tax settlement was made under a Democratic court, by a Democratic commissioner, while a Democratic county attorney was the advisor of the court, and the money paid over to a Democratic receiver. Now, if this 10 per cent. commission was illegal, why did these men not bring suit to correct it? The precedent of 10 per cent. commission was set by the Democrats. There were judges and lawyers all over the state that held that the 10 per cent. commission was legal and they continued to do so until the decision of the Court of Appeals in 1902.

The railroad tax commission was settled by the court of appeals on the 24th day of January, 1902, in the case of Little vs. Straw, etc., which went up from Marshall county, Ky. In this case it was decided that the commission due the sheriff for collecting taxes, in a special district, was only 4 per cent. This decision is reported in 66 S. W. Report, page 284. The first settlement made by the present administration concerning this railroad tax, was made some time after this decision of the court of appeals, and was made in conformity with that decision, and it could have been made no other way, after said decision, without going contrary to the opinion of the highest tribunal in the state. The saving of this commission to the people of Breckenridge county was not due to the acts of the present administration but to the decision referred to.

We have endeavored in this paper to present facts to the people that are supported by the records of the county. Under Republican rule the people were not robbed or swindled. They got value received for their taxes. The public roads, the public property were in better condition than they have been since.

The candidates are before you. You know their character, standing and ability. The question is who will best serve the people, the next four years. It is for the people to decide. Are the candidates put forth by the Republicans, Mr. Mitchell, Mr. Eskridge, Mr. Kinchloe, Mr. Bail, Mr. Sheeran, Mr. Hall, Mr. Cannon, Mr. Basham, Mr. Anderson, "pledged to robbery before they take their seats"? Are the friends of these men the worst element of the county? Let the people decide. Published by authority of the Republican County Committee.